



OLR RESEARCH REPORT

June 5, 2012

2012-R-0238

ASSIGNMENT OF MUNICIPAL TAX LIENS

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You asked whether the law requires a municipality selling (i.e. assigning) a tax lien to notify the property owner from whom the taxes are due.

Connecticut's law authorizing towns to assign their tax liens to third parties contains no requirement that the town notify the person from whom the taxes are due of the lien's assignment.

CGS § [12-195h](#) permits towns, cities, and boroughs to assign their tax liens to third parties. The municipality's legislative body must exercise this authority by resolution and may do so for any and all liens. Payment for the assignment is a matter of negotiation between the municipality and the assignee. The assignee has the same powers and rights as the municipality and its tax collector with regard to the lien's priority interest and collection fees. The assignee also has the same rights to enforce the lien as any private lienholder.

RP:ro